29 *March* 1831.

(Ireland.)

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To regulate the Assessment of the Taxes payable by the Inhabitants of the City of Dublin for local purposes.

[Note.—The Words printed in *Italics* are proposed to be inserted in the Committee.]

Preamble. 5 Geo. IV. c. 118.

WHEREAS it appears by a Report made to the Commons House of Parliament in the year One thousand eight hundred and twenty-two, by a Committee appointed to inquire into the local Taxation of the City of Dublin, and to report their opinion and observations thereon to the House, that the several Taxes paid by the Inhabitants of the City of Dublin for local purposes are raised and levied off the several Houses in the said City liable thereto, according to a certain valuation of such Houses heretofore made for ascertaining the Minister's Money payable out of such Houses respectively:

5 Geo. IV. c. 118. s. 1.

And whereas an Act was passed in the fifth year of the reign of his late Majesty, intituled, "An Act to provide for the valuing the "Houses situate in and near the City of Dublin, and for the more "equal Payment of the local Taxes there," whereby, after reciting, amongst other things, that such Valuation was in a great majority of cases made at very remote periods of time, and that the houses so valued had in a variety of cases become very much depreciated in actual value, so as to be no longer able to contribute to the local Taxation of the said City according to such original Valuation, and that the valuation for Minister's money of the houses more recently built within the said city of Dublin was liable to much abuse, authority was given to the Lord Lieutenant, or other Chief Governor or Chief Governors of Ireland for the time being, from time to time to appoint three proper and competent persons, in the manner therein prescribed; and it was thereby provided that such three persons should be Commissioners for carrying the said Act into execution, and for valuing all the houses in the city of

Dublin and adjacent thereto, lying and being within and upon the Circular Road, and should be called "Commissioners for the new Valuation of Houses in the City of Dublin and adjacent thereto;" and it was further enacted, that the said Commissioners should proceed to inspect and examine each and every house situate and being in the city of Dublin, or in the county of the city of Dublin, or in the county of Dublin, or within or upon the Circular Road of the city of Dublin, and should by all such ways and means as to them should seem fit, inquire into and ascertain the true annual value of every such house respectively, and the true relative value of all such houses as compared with each other, and should distribute and divide all such houses and premises, with the appurtenances, into such number of classes or divisions as the several gradations in value of such houses and premises should in the opinion of such Commissioners render necessary, not exceeding Twenty Classes in the whole; and should place, arrange and distribute all such houses in and among their several classes or divisions, according to the actual annual value thereof, so that all houses and premises of the same value, so far as the same could be ascertained, should be placed in the same class or division; and further, that when and so soon as the said Commissioners should have valued and classed the several houses situated in the city of Dublin, or in the county of the city, or in the county of Dublin, and being within or upon the Circular Road as aforesaid, and should have decided on such memorials as should be lodged with them, pursuant to the provisions of the said Act, and so soon as convenient after the determination of their examinations and proceedings by virtue of the said Act, the said Commissioners should, without any requisition, make a report in writing of all their proceedings, pursuant to the said Act; and that whenever at any time or from time to time the said Commissioners should be thereto required by the Lord Lieutenant or other Chief Governor or Governors of Ireland, by any order signified by his or their Chief Secretary, the said Commissioners should make a report of their proceedings pursuant to the said Act, and that every such report should be made under the hands and seals of the said Commissioners, or any two of them, and should be addressed to the Lord Lieutenant or other Chief Governor or Governors of Ireland for the time being, to be by him laid before His Majesty and both Houses of Parliament; and that the said Commissioners should in every such Report state the number of houses by them valued and classed under the provisions of the said Act, and the number of classes into which they might deem it expedient to divide such houses, with the number of houses in each class, and in an Index to be attached to such Report should arrange in alphabetical order the several streets, roads, squares, lanes, alleys, places and passages in which such houses should be respectively situate, distinguishing each house by its

its number in such street, road, square, lane, alley, place or passage, and the several classes in which every such house was ranked and placed; and also stating the annual amount of the Minister's money (if any) payable out of or in respect of each and every such house respectively; so that from and upon such Report Parliament might be enabled to make due provision for the assessing of the local Taxes payable by the Occupiers of all such houses, according to the respective annual value of such houses, and as justice should require:

And whereas three Commissioners have been duly appointed under and by virtue of the said Act, and have in pursuance of the provisions thereof made a new Valuation of all the Houses situate within the aforesaid limits by the said Act prescribed, and have in such valuation ascertained the annual value of each such house, and the relative values of such houses as compared with each other, and have thereby distributed and divided all such houses and premises, with the appurtenances, into Twenty Classes, as follows (that is to say) the First Class comprising houses exceeding Three hundred pounds annual value; the Second Class comprising houses amounting to Two hundred and fifty pounds and not exceeding Three hundred pounds annual value; the Third Class comprising houses amounting to Two hundred pounds and not exceeding Two hundred and fifty pounds annual value; the Fourth Class comprising houses amounting to One hundred and fifty pounds and not exceeding Two hundred pounds annual value; the Fifth Class comprising houses amounting to One hundred and twenty-five pounds and not exceeding one hundred and fifty pounds annual value; the Sixth Class comprising houses amounting to One hundred pounds and not exceeding one hundred and twenty-five pounds annual value; the Seventh Class comprising houses amounting to Eighty pounds and not exceeding One hundred pounds annual value; the Eighth Class comprising houses amounting to Seventy pounds and not exceeding Eighty pounds annual value; the Ninth Class comprising houses amounting to Sixty pounds and not exceeding Seventy pounds annual value; the Tenth Class comprising houses amounting to Fifty pounds and not exceeding Sixty pounds annual value; the Eleventh Class comprising houses amounting to Forty-five pounds and not exceeding Fifty pounds annual value; the Twelfth Class comprising houses amounting to Forty pounds and not exceeding Forty-five pounds annual value; the Thirteenth Class comprising houses amounting to Thirty-five pounds and not exceeding Forty pounds annual value; the Fourteenth Class comprising houses amounting to Thirty pounds and not exceeding Thirty-five pounds annual value; the Fifteenth Class comprising houses amounting to Twenty-five pounds and not exceeding Thirty pounds annual value;

the Sixteenth Class comprising houses amounting to Twenty pounds and not exceeding Twenty-five pounds annual value; the Seventeenth Class comprising houses amounting to Fifteen pounds and not exceeding Twenty pounds annual value; the Eighteenth Class comprising houses amounting to Ten pounds and not exceeding Fifteen pounds annual value; the Nineteenth Class comprising houses amounting to Five pounds and not exceeding Ten pounds annual value; and the Twentieth Class comprising houses at and under the annual value of Five pounds; and the said Commissioners have duly made a report of such Valuation pursuant to the said Act, so that due provision may be now made for the assessing of the local Taxes payable in respect of all such houses, according to the several Classes thereby made;

All local Taxes to be assessed according to the Value returned in the new Valuation, at the Rates hereby specified.

Be it therefore Enacted, by The KING's most Excellent MAJESTY, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, THAT from and after the *passing of this Act*, no tax, charge or imposition for local purposes payable by or to be raised or levied from the owners or occupiers of houses included or to be included in the said Valuation or any future valuation to be made under the authority of the said Act of the fifth year of the reign of his late Majesty, shall be assessed or applotted upon such owners or occupiers according to or in proportion to the sums at which such houses are or shall be valued for Minister's money as heretofore usual, but all such taxes, charges and impositions shall from and after the *passing of this Act*, be applotted upon and divided amongst the owners or occupiers of such houses rateably in proportion to the relative and respective values of such houses as determined in and by the said Valuation or any future valuation to be made in pursuance of the said Act; provided that nothing herein contained shall be deemed or construed to alter or affect the amount payable for Minister's money in respect of any such house now included in such Valuation and assessed to Minister's money under an Act passed in Ireland in the seventeenth and eighteenth years of King Charles the Second, all which houses shall continue liable to such payment for Minister's money as the same are now respectably liable to in like manner as if this Act had not passed.

Mode of levying and recovering local Taxes.

And be it Enacted, That where any sum of money due or payable on foot of any tax, charge, assessment or imposition for local purposes, for or in respect of any house included in the Valuation already made or to be comprised in any valuation hereafter to be made under the said Act of the fifth year of the reign of his late Majesty, shall continue and remain uncollected for the space of

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Three years or upwards, such sum of money shall not be levied or recovered by any distress or sale of any goods or chattels upon or in such house, or any premises thereto belonging, unless such goods or chattels shall be the property of the person by whom such sum so uncollected was or ought to be originally and primarily payable, and through whose neglect or refusal to pay the same such sum shall have remained uncollected; provided that nothing herein contained shall in any manner impair, prejudice or affect any right, remedy, suit, action or proceeding to which the party so originally and primarily liable and actually in default in not paying such sum, or his or her heirs executors or administrators, or personal or real property, may or shall be subject or liable for or by reason of such nonpayment.

Person whose duty it is to collect the Taxes, answerable for the due recovery of the same.

And be it Enacted, That where any sum of Money due and payable for or in respect of any such tax, charge, assessment or imposition shall be or become lost or irrecoverable in consequence of the remedy for the same by distress having been taken away by this Act, the amount of such sum shall be paid by and chargeable against the person whose duty it shall have been to collect the same, or his sureties, or his or their executors administrators or assigns, unless he or they shall establish and prove in such action, suit or proceeding as may be instituted for recovery from him or them of such sum of money, that such sum could not have been raised or levied by distress within the period allowed for such distress by this Act.

1 Will. IV.—Sess. 1830-1.

(Ireland.)

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To regulate the Assessment of the Taxes payable by the Inhabitants of the City of Dublin for local purposes.

Ordered, by The House of Commons, *to be Printed,*
29 *March* 1831.

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